

**IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF DELAWARE**

MAGTEN ASSET MANAGEMENT CORP.,

Plaintiff,

v.

MICHAEL J. HANSON and ERNIE J. KINDT,

Defendants.

Civil Action No. 05-499-JJF

DECLARATION OF JOHN W. BREWER

JOHN W. BREWER declares as follows:

1. I am a member of the bar of the United States District Court for the Southern District of New York, admitted pro hac vice to the Bar of this Court, and Special Counsel with the firm of Fried, Frank, Harris, Shriver & Jacobsen LLP ("Fried Frank"), counsel to Magten Asset Management Corporation ("Magten") in connection with the above captioned action. I submit this declaration (the "Declaration") in support of Magten's Motion In Limine to Exclude the Expert Report and Testimony of Stephen J. Scherf.


2. A true and correct copy of the engagement letter from Stephen J. Scherf of Executive Sounding Board Associates Inc. to Stan Kaleczyc, Esq. and Kimberly A. Beatty, Esq. of Browning, Kaleczyc, Berry & Hoven, P.C., dated September 25, 2007 (bates stamped Hanson/Kindt (Scherf)00081- Hanson/Kindt (Scherf)0085), is attached hereto as Exhibit 1.

3. A true and correct copy of pertinent pages from the Deposition of Stephen J. Scherf, taken on January 9, 2008, is attached hereto as Exhibit 2.

I declare under penalty of perjury that the above statements are true and correct.

Dated: New York, New York
January 31, 2008

By:



John W. Brewer

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CERTIFICATE OF SERVICE

I hereby certify that on this 31st day of January, 2008, I served by hand delivery and electronic filing the DECLARATION OF JOHN W. BREWER in support of Magten Asset Management Corporation's Motion in Limine to Exclude the Expert Report and Testimony of Stephen J. Scherf using CM/ECF, which will send notification of such filing(s) to the following:

Denise Seastone Kraft, Esquire
Edwards Angell Palmer & Dodge LLP
919 North Market Street, 15th Floor
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Victoria Watson Counihan, Esquire
Dennis A. Meloro, Esquire
Greenberg Traurig LLP
The Nemours Building
1007 North Orange Street, Suite 1200
Wilmington, DE 19801

I also certify that, on this 31st day of January, 2008, I served the aforementioned document, by email and Federal Express, upon the following participants:

Stanley T. Kaleczyc, Esquire
Kimberly A. Beatty, Esquire
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